

**THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO**

WRIT PETITION NO.18699 OF 2006

Date:11-10-2006

Between:

M/s Shapoorji Pallanji and Company Limited ...Petitioner

And

Assistant Commissioner (CT) (VMU-1) and
Others ...Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO
WRIT PETITION NO.18699 OF 2006

ORDER *(Per the Hon'ble Sri Justice Bilal Nazki):*

This writ petition has been filed challenging the order of assessment of Value Added Tax, dated 31-07-2006, passed by the Assistant Commissioner, Commercial Tax, Nellore, on the ground that after the notice was issued to the petitioner to file objections, in Form VAT 305, the petitioner had filed objections within the time prescribed, but the Assistant Commissioner did not take the objections into consideration before passing the impugned order and in his order mentioned that the petitioner had failed to file his objections, which was factually incorrect.

On instructions, learned Special Standing Counsel for Commercial Taxes submits that it is a fact that objections had been filed by the petitioner in response to the notice and the Assistant Commissioner had failed to take into account the objections, which was a mistake.

In this view of the matter, we set aside the impugned order of assessment and direct the Assistant Commissioner-1st respondent to pass fresh orders after taking into consideration the objections filed by the petitioner.

The writ petition is accordingly allowed. No order as to costs.

(Bilal Nazki,J)

Dated 11th October, 2006

(Nooty Ramamohana Rao,J)

